

Board of Directors:

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May 26, 2011

Tracie Stevens
NIGC Chairwoman
National Indian Gaming Commission
1441 L. St., N.W.
Suite 9100
Washington, D.C., 20005

Re: Comments from the Tulalip Tribes of Washington on the NIGC preliminary draft proposal to Part 514.1 - Annual Fees

Dear Chairwoman Stevens:

The Tulalip Tribes of Washington would like to thank you for review of the National Indian Gaming Commission ("NIGC") regulations, and the preliminary draft proposed amendments to Part 514.1 – Annual Fees.

Earlier this year, the Tribes provided comment in response to the NIGC Notice of Inquiry which requested specific comment on this regulation - Part 514.1. In our response, we stated that Indian Tribes should be able to elect either the calendar or fiscal year for calculation of fees based on their own tribal business practices and what works best for each individual tribal gaming operation. We also suggested that a separate system be developed to handle late payments that would avoid immediate issuance of a NOV. Lastly, we stated that the commission should not amend the fee section to include fingerprint processing fees because not all Tribes use NIGC for fingerprint processing.

Upon review of the NIGC preliminary draft proposal amending Part 514.1, it appears that the NIGC has integrated and addressed the concerns and comments submitted by the Tulalip Tribes. The addition of § 514.1 (1) allows each Tribe to calculate its annual fees based on its gaming operation fiscal year. The amendment to § 514.1 (7) creates a less punitive process to deal with late fee payments and late quarterly submissions. While the NIGC has proposed an additional section addressing fingerprint processing fees, the amendment is written so that the fees are billed to each individual Tribe who submits fingerprint cards; we support this addition as the cost is borne by the Tribe submitting fingerprint cards and not all Tribes.

We encourage the NIGC to move forward with the proposed amendments to Part 514. We would like to thank you again for hearing tribal comments and incorporating those comments, including Tulalip's, into your draft proposal. We looking forward to future amendments as we continue to work together on regulation review.

Sincerely,

Glen G. Gobin

Tulalip Tribes Vice-Chair